

CITY OF BEDFORD
INDIVIDUAL INCOME TAX RETURN INSTRUCTIONS
NOW AVAILABLE FREE TO THE PUBLIC: THE ON-LINE MUNICIPAL INCOME TAX PREPARATION PROGRAM AT: www.bedfordoh.gov

GENERAL INSTRUCTIONS

WHO MUST FILE:

Every Resident 18 years or older and lived in the City of Bedford at **anytime** during the tax year.

You lived in Bedford and had no Earned Income. (See retired and/or disabled comment below).

You worked in Bedford during the year and had no Bedford City Income Tax withheld from your income.

You operated a Business in Bedford (Federal Schedule C) during any part of the tax year.

You owned Rental Property in Bedford (Federal Schedule E) and collected rent during any part of the tax year.

A Return must be filed even though a Declaration of Estimated Tax has been filed and paid.

Persons under Eighteen (18) years of age are not subject to the tax. If Bedford tax was withheld from their wages, a refund should be requested.

EFFECTIVE FOR THE TAX YEAR 2002, RETIRED AND/OR PERMANENTLY DISABLED RESIDENTS WITH NO EARNED INCOME (SEE INCOME TAXED BY CITIES) ARE NOT REQUIRED TO FILE A TAX RETURN, PROVIDED THAT THE TAXPAYER HAS FILED A PREVIOUS YEAR'S TAX RETURN ESTABLISHING RESIDENCY.

FILING DEADLINE is on or before April 15th following the close of the calendar year. If the return is made for a fiscal year or any period less than a year, file within four (4) months from the end of the fiscal year or other period.

PENALTIES AND INTEREST

Are imposed for failure to file a return or pay the tax due or failure to have 80% or more of the tax due paid in on estimates. Extensions of time to file for good cause may be granted by the Administrator. **Please notify this office by mailing the city of Bedford Tax Department a copy of your Federal Extension. This extension must be received by the date of the return or a \$25.00 penalty and interest will be assessed.**

* Note: Extensions do not apply to Declarations of Estimated Tax.

Joint Returns – Filing a joint return is acceptable.

INCOME TAXED BY CITIES

You must report all your income regardless of the income's origin or characteristics including: wages, salaries, commissions, other compensation including fees, sick pay, bonuses, tips, rents, profits from businesses, including professional associations and partnerships, royalties, employer supplemental unemployment benefits (subpay), wage continuation plans, contest prizes and awards, earned income derived from gaming, wagering, lotteries including the Ohio Lottery's prizes and payment, dismissed or severance pay, incentive payments, property in lieu of cash, depreciation recapture and other compensation earned, received or accrued. Your contribution to retirement plans, annuities or Independent Retirement Accounts (IRAs) and all deferred compensation plans **ARE** taxed by cities.

INCOME NOT TAXABLE

Includes dividends, interest, military pay, and allowances, insurance proceeds, pensions, annuities, alimony, social security, medicare, poor relief, unemployment insurance benefits, gifts, inheritances, scholarships, involuntary conversions, royalties, Section 125 deductions and other revenue from intangible property. The income of religious, fraternal, charitable or other non-profit associations are exempt from the tax if exempt from real estate tax or exempt by enumeration in section 718.01 of the Ohio Revised Code or section 501 (a) of the Internal Revenue Code.

SPECIFIC INSTRUCTIONS

If you moved since January 1 of this tax year, complete the box in the top center of the return. Taxable income and withholding are to be apportioned to the number of months lived in Bedford to 12 months, if Taxpayer is not a full year resident. **BOTH THE WAGES AND THE WITHHOLDINGS MUST BE PRORATED PRIOR TO CALCULATING THE RETURN.**

Please complete or update the name and address information and Social Security number(s) where requested on form.

SECTION 1 – WAGES AND COMPENSATION

(from W-2s Only)

COLUMN 1

This column is created to help the taxpayer compute separately the tax due from earned income in Bedford vs earned income in other communities. The community you have earned your income in is stated on your W-2 form or by the physical location of your work place. If you worked in Bedford you will enter your dollar amount of total wages and Bedford withholding to the right of "Bedford" in column 1A and column 1B respectively. If you worked in a community **OTHER THAN** Bedford (such as Cleveland) you would write "Cleveland" under the municipality heading and enter your wage income earned in Cleveland to the right of Cleveland in column 1A. This is the same for all other communities. (See Sample Worksheet). If you have wage income earned in a community **OTHER THAN** Bedford and withholding is taken out for Bedford and the other community, please list under the other communities section in column 1 with the corresponding **TOTAL WAGES** posted to the right of this city in column 1A.

COLUMN 1A

Please enter total wages as noted on W-2 form in this column which is right of the city listed where wages were earned in Column 1.

NOTE:

The largest dollar amount in wage areas on the W-2 form is the amount taxable by the cities (deferred compensation plans and deferred retirement plans **ARE** taxed by the city).

COLUMN 1B

Please enter any amount of taxes withheld for the City of Bedford in this column. These entries should align to the right of the city where wages were earned.

COLUMN 1C

Please enter taxes withheld for other cities where wages were earned. Please list separately in row with a municipality listed in Column 1.

COLUMN 1D

Multiply .015 times each amount entered in Column 1A under **OTHER COMMUNITIES** and enter each result on the same row in Column 1D.

CREDIT IS TO BE COMPUTED ON WAGES SUBJECT TO PROPER WITHHOLDING.

IF YOU HAVE ANY QUESTIONS REGARDING THIS MATTER, PLEASE CALL THE BEDFORD CITY TAX DEPT. AT (440) 735-6505 or (888) 232-1600.

COLUMN 1E

Enter the smaller of Column 1C or 1D.

Add entries in Column 1A, post total to line 2A

Add entries in Column 1B, post total to line 4B

Add entries in Column 1C, post total to line 4C

LINE 2 INCOME

A. This amount is taken from Column 1A total.

B. Total other income is defined as all other earned income not reported on a W-2. (See income taxed by cities).

NOTE: Income from wagering, schemes of chance, including, but not limited to the Ohio Lottery are to be included on this line.

Losses cannot offset gains to calculate total other income.

Losses can be carried forward for a period of five (5) years.

C. Total (Add lines 2a and 2b).

LINE 3

Bedford City tax (multiply Line 2C times tax rate of 2.25%).

LINE 4 PAYMENTS AND CREDITS

A. This amount is the City's record of your estimates paid and prior year overpayment credit as of the date stated on the form.

B. This amount is taken from Column 1B total.

C. This amount is taken from Column 1E total.

D. Direct payments to other cities – this credit applies only if income is posted to line 2B. If direct payments were made to other cities for local taxes, the City of Bedford will allow you to enter a credit limited to the smaller of 1.50% of your other income (Business income, rental property, etc.) or the actual amount of the tax paid to the other city. **ATTACH COPY OF OTHER CITY TAX RETURN.**

Subtract line 4E from line 3.

LINE 9

LINE 6 PENALTY AND INTEREST

- A. If the return is not filed by April 15th and no extension was granted, a penalty is to be paid in the amount of \$25.00
- B. If the return is not filed or tax due is not paid before April 15th interest is to be paid at a rate of 1 1/2% per month on the balance due on line 5.
- C. Add lines 6A and 6B

A. Estimated Tax Liability

This is the amount of expected tax balance due the city for the next tax year. Use line 5, plus 4A, as a basis for this estimated amount of tax due. Divide the amount on line 9A by 4.

LINE 7 BALANCE DUE

Add lines 5 and 6C.

LINE 8 OVERPAYMENT

If line 7 is less than zero you are entitled to a refund (if \$2.00 or more) or credit carried forward to the next tax year. Please indicate your choice by

LINE 10 TOTAL DUE THE CITY OF BEDFORD

Add lines 7 and 9B and enter the final results. This amount must be paid when your return is filed. Returns received without payment are subject to a \$25.00 penalty plus 1 1/2% per month interest charge. Be sure to write your Social Security Number on your check or money order. If the balance due is less than \$2.00 payment need not be made.

PLEASE SIGN YOUR NAME AND OBTAIN SPOUSE'S SIGNATURE ON A
JOINT RETURN AND DATE OF SIGNATURE MUST BE ENTERED

TAXPAYER MUST ATTACH COPIES OF W-2 STATEMENTS, THEIR COPIES OF FEDERAL FORMS 1040C, 1040E, 1065K AND 1099 – WHICHEVER IS APPLICABLE. INCLUDE A SUMMARY SHEET IF NECESSARY.

THE RETURN IS NOT COMPLETE UNLESS THIS SOURCE DATA IS PROVIDED

1 Major, list, other compensation		2 Periodically payable tax withheld	
3 Social security wages		4 Social security tax withheld	
5 Medicare wages and tips		6 Medicare tax withheld	
7 Employer's name, address, and ZIP code City of Hudson 9999 Hudson Road Hudson, Ohio			
8 Social security tax	9 Allocated tips	10 Advance EIT payment	
11 Dependent care benefits	12 Nonqualified plan	13 See instructions for line 13	
14a	14b	14c	
15 Employer's identification number		16 Employer's EIN (optional)	
17 999999		18 000-00-0000	
7 Employer's name, address, and ZIP code Mr. Taxpayer 999 Turney Road Bedford, Ohio 44146			
Form W-2		14 Social Security's main ID number	15 State wages, tips, etc.
Wages and Tax Statement		16 Social Security tax	17 Local wages, tips, etc.
20XX		18 Local income tax	19 Local taxes
Copy 1 - To the Employer or Employer's Agent		200.00	20,000.00
Copy 2 - To the State or Local Tax Authority			20,000.00
Copy 3 - To the Federal Government			
Copy 4 - To the Federal Government			
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EXAMPLE OF TAX RETURN

CITY OF BEDFORD, OHIO
Income Tax Return
P.O. Box 92636-T
Cleveland, Ohio 44190-2636
(440) 735-6505 or (888) 232-1600

IF YOU MOVED SINCE JANUARY 1, 20
COMPLETE THIS BOX.

Previous Address	City	State	Zip
Old Address	City	State	Zip
Date of Move			

www.bedfordohio.gov

DUE BY APRIL 15, 20

NAME AND ADDRESS (Print or type)

Mr. & Mrs. Taxpayer
999 Turney Road
Bedford, Ohio 44146

000 00 0000

Your Social Security Number

999 99 99999

Spouse's Social Security Number

1. WAGES AND COMPENSATION (From W-2s only)

Location Where Earned (As Shown on W-2 Form) Caution: List separately wages earned in Bedford and other Communities.		COLUMN 1A Total Wages (As shown on W-2 Form)	COLUMN 1B Withheld for Bedford	CAUTION: A copy of all W-2 Forms MUST be attached.		
				COLUMN 1C Withheld for Other Cities	COLUMN 1D 1.5% of Column 1A	COLUMN 1E Lessor of Column 1C or 1D
BEDFORD		\$ 15,000.00	\$ 337.50			
Other Communities List Separately	Municipality			\$	\$	\$
	Hudson	20,000.00		\$ 200.00	\$ 300.00	\$ 200.00
	Cleveland	8931.86		178.64	133.97	133.97
COLUMN TOTALS		\$ 43,931.86	\$ 337.50			\$ 333.97
		Post (To Line 2a)	Post (To Line 4b)	Post (To Line 4c)		

2. INCOME

a. Total wages and compensation (From 1A) 2a. 43,931.86

b. Total other income (Federal Schedule C), Rental income (Federal Schedule E) and all other Income - See Instructions 2b. _____

c. Total (Add lines 2a and 2b) 2c. 43,931.86

3. BEDFORD CITY TAX 2.25 (Multiply line 2c times .0225) 3. 988.47

4. PAYMENTS AND CREDITS

a. Estimated payments and prior year overpayment credit (As of _____) 4a. _____

b. Withheld for Bedford (From 1B) 4b. 337.50

c. Credit for other cities (From 1E) 4c. 333.97

d. Direct payments to other cities (See Instructions) 4d. _____

e. Total payments and credits (Add lines 4a through 4d) 4e. 671.48

5. BALANCE OF tax due [overpaid] subtract line 4e from line 3 5. 316.99

6. PENALTY AND INTEREST

a. Late Filing: Penalty (\$25) \$ _____ b. Interest (1 1/2% Per month) \$ _____ (Add line 6a and 6b) 6c. _____

7. BALANCE DUE (combine lines 5 and 6c) 7. _____

8. OVERPAYMENT (If line 7 is less than zero)

8a. ☐ Refund (If \$2.00 or more) 8b. ☐ Credit to 20 _____ Estimated Tax _____

9. ESTIMATED TAX (See Instructions)

a. Estimated tax liability for 20 _____ 9a. 320.00

b. Quarterly estimated tax due 1/4 of 9a less credit from 8b 9b. 80.00

10. TOTAL DUE City of Bedford (Add lines 7 and 9b) 10. 396.99

(Make check or money order payable to City of Bedford if \$2.00 or more)

HAVE YOU RECEIVED ANY REFUND FROM OTHER CITIES? NO ☐ YES ☐ AMOUNT

The undersigned declares that this return (and accompanying schedule(s)) is a true, correct and complete return for the taxable period stated and that the figures used herein are the same as used for Federal Income Tax purposes, unless otherwise required by local ordinance of statute, and if an audit of Federal return is made which affects tax liability shown on this return, an amended return will be filed within 3 months.

Signature _____

Signature of spouse (if joint return) _____

Date _____

Date _____

Preparer's signature (other than taxpayer) _____

Address (and Zip Code) _____

Date _____

Phone No. _____

PLEASE SIGN AND RETURN FORM WITH YOUR PAYMENT. NOTE: PLEASE MAKE A COPY FOR YOUR RECORDS.